



UNITED STATES BANKRUPTCY COURT  
DISTRICT OF NEW JERSEY

FORMAN HOLT  
66 Route 17 North, First Floor  
Paramus, NJ 07652  
Telephone: (201) 845-1000  
Facsimile: (201) 665-6650  
Attorneys for Charles M. Forman,  
Chapter 7 Trustee  
Kim R. Lynch (KL-5866)  
[klynch@formanlaw.com](mailto:klynch@formanlaw.com)

In Re:  
WRS HOLDINGS, LLC; et al<sup>1</sup>,  
Debtors.

Order Filed on September 26,  
2017 by Clerk, U.S. Bankruptcy  
Court - District of New Jersey

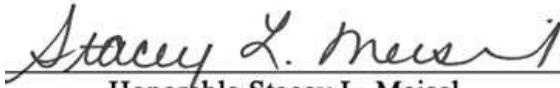
Chapter 7  
Case No. 10-28457 (SLM)  
Jointly Administered

Hearing Date: September 26, 2017  
Hearing Time: 10:00 a.m.

**ORDER (I) RECLASSIFYING CLAIM NO. 188-1; (II) DISALLOWING  
CLAIM NO. 189-1; AND (III) MODIFYING AND RECLASSIFYING CLAIM  
NO. 190-1 FILED BY THE S.C. DEPARTMENT OF REVENUE IN THE  
CASE OF WRS HOLDINGS, LLC**

The relief set forth on the following page, numbered two (2) is hereby **ORDERED**.

**DATED: September 26, 2017**

  
Honorable Stacey L. Meisel  
United States Bankruptcy Judge

<sup>1</sup> The Debtors in these jointly administered chapter 7 cases are WRS Holdings, LLC, Case No. 10-28457 (DHS); WRS, LLC, Case No. 10-28461 (DHS); Woods Restoration Services, LLC, Case No. 10-28465 (DHS); Woods Restoration Services of South Carolina, LLC, Case No. 10-28471; Woods Restoration Services of Montclair, New Jersey, LLC, Case No. 10-28474 (DHS); Environmental Remediation Concepts, LLC, Case No. 10-28476 (DHS); and WRS, Inc., Case No. 10-28478 (DHS).

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Debtor: WRS HOLDINGS, LLC; et al<sup>1</sup>

Case No. 10-28457 (SLM)

Caption: Order (i) Reclassifying Claim No. 188-1; (ii) Disallowing Claim No. 189-1; and  
(iii) Modifying and Reclassifying Claim No. 190-1 filed by the S.C. Department  
of Revenue in the Debtors' Cases

**THIS MATTER** having been brought before this Court upon the motion (the "Motion") of Charles M. Forman, chapter 7 trustee of WRS Holdings, LLC, WRS, LLC, Woods Restoration Services, LLC, Woods Restoration Services of South Carolina, LLC, Woods Restoration Services of Montclair, New Jersey, LLC, Environmental Remediation Concepts, LLC, and WRS, Inc., (collectively, the "Debtors"), through his attorneys, Forman Holt for the entry of an Order pursuant to 11 U.S.C. §502(a) and Rule 3007 of the Federal Rules of Bankruptcy Procedure (i) Reclassifying Claim No. 188-1; (ii) Disallowing Claim No. 189-1; and (iii) Modifying and Reclassifying Claim No. 190-1 filed by the S.C. Department of Revenue in the chapter 7 case of WRS Holdings, LLC (10-28457)Debtors' cases; and the Court having reviewed the pleadings filed and considered the opposition, if any, and good and sufficient notice having been given; and for good cause shown; it is hereby

**ORDERED** that Claim No. 188-1 filed by the S.C. Department of Revenue in the chapter 7 case of WRS Holdings, LLC be and hereby is reclassified to reflect a priority tax claim under 11 U.S.C. §507(a) in the amount of \$2,895.97 and a claim for penalties under 11 U.S. §726(a)(4) in the amount of \$2,048.31; and it further

**ORDERED** that Claim No. 189-1 filed by the S.C. Department of Revenue in the chapter 7 case of WRS Holdings, LLC be and hereby is disallowed; and it is further

**ORDERED** that Claim No. 190-1 be and hereby is modified and reclassified to reflect a priority tax claim under 11 U.S.C. §507(a)(8) in the amount of \$4,649.98 and a claim for penalties under 11 U.S.C. §726(a)(4) in the amount of \$3,196.59.

In re:  
WRS Holdings, LLC  
Debtor

Case No. 10-28457-SLM  
Chapter 7

## CERTIFICATE OF NOTICE

District/off: 0312-2

User: admin  
Form ID: pdf903

Page 1 of 2  
Total Noticed: 1

Date Rcvd: Sep 26, 2017

Notice by first class mail was sent to the following persons/entities by the Bankruptcy Noticing Center on Sep 28, 2017.

db +WRS Holdings, LLC, c/o WRS, LLC, 22 Riverview Drive, Suite 101, Wayne, NJ 07470-3115

Notice by electronic transmission was sent to the following persons/entities by the Bankruptcy Noticing Center.  
NONE.

TOTAL: 0

\*\*\*\*\* BYPASSED RECIPIENTS \*\*\*\*\*

NONE.

TOTAL: 0

Addresses marked '+' were corrected by inserting the ZIP or replacing an incorrect ZIP.  
USPS regulations require that automation-compatible mail display the correct ZIP.

Transmission times for electronic delivery are Eastern Time zone.

I, Joseph Speetjens, declare under the penalty of perjury that I have sent the attached document to the above listed entities in the manner shown, and prepared the Certificate of Notice and that it is true and correct to the best of my information and belief.

Meeting of Creditor Notices only (Official Form 309): Pursuant to Fed. R. Bank. P. 2002(a)(1), a notice containing the complete Social Security Number (SSN) of the debtor(s) was furnished to all parties listed. This official court copy contains the redacted SSN as required by the bankruptcy rules and the Judiciary's privacy policies.

Date: Sep 28, 2017

Signature: /s/Joseph Speetjens

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## CM/ECF NOTICE OF ELECTRONIC FILING

The following persons/entities were sent notice through the court's CM/ECF electronic mail (Email) system on September 26, 2017 at the address(es) listed below:

Adam D. Greenberg on behalf of Creditor Raynor Electric, Inc. [agreenberg@hglclaw.com](mailto:agreenberg@hglclaw.com), [Aholtmes@hglclaw.com](mailto:Aholtmes@hglclaw.com)  
Alexander G. Benisatto on behalf of Creditor MFC CAPITAL FUNDING, INC. [abenisatto@shapiro-croland.com](mailto:abenisatto@shapiro-croland.com)  
Alexander G. Benisatto on behalf of Plaintiff MFC CAPITAL FUNDING, INC. [abenisatto@shapiro-croland.com](mailto:abenisatto@shapiro-croland.com)  
Ari J. Schwartz on behalf of Creditor JPMorgan Chase Bank, N.A. [jteitelbaum@tblawllp.com](mailto:jteitelbaum@tblawllp.com)  
Brian E Caine on behalf of Creditor Sunrise Lakes [bcaine@parkermcay.com](mailto:bcaine@parkermcay.com), [BKcourtnotices@parkermcay.com](mailto:BKcourtnotices@parkermcay.com)  
Charles Forman on behalf of Interested Party A. Atkins Appraisal Company [cforman@formanlaw.com](mailto:cforman@formanlaw.com)  
Charles M. Forman on behalf of Trustee Charles M. Forman [cforman@formanlaw.com](mailto:cforman@formanlaw.com), [lcapasso@formanlaw.com](mailto:lcapasso@formanlaw.com); [cforman@iq7technology.com](mailto:cforman@iq7technology.com)  
Charles M. Forman [cforman@formanlaw.com](mailto:cforman@formanlaw.com), [lcapasso@formanlaw.com](mailto:lcapasso@formanlaw.com); [cforman@iq7technology.com](mailto:cforman@iq7technology.com)  
Dale E. Barney on behalf of Interested Party Bradley Sheftel [dbarney@gibbonslaw.com](mailto:dbarney@gibbonslaw.com)  
Dale E. Barney on behalf of Defendant Antonio Gracias [dbarney@gibbonslaw.com](mailto:dbarney@gibbonslaw.com)  
Dale E. Barney on behalf of Defendant Bradley Sheftel [dbarney@gibbonslaw.com](mailto:dbarney@gibbonslaw.com)  
Dale E. Barney on behalf of Defendant Valor Management Corp. [dbarney@gibbonslaw.com](mailto:dbarney@gibbonslaw.com)  
Dale E. Barney on behalf of Interested Party Nelson Sun [dbarney@gibbonslaw.com](mailto:dbarney@gibbonslaw.com)  
Dale E. Barney on behalf of Defendant Valor Equity Partners [dbarney@gibbonslaw.com](mailto:dbarney@gibbonslaw.com)  
Dale E. Barney on behalf of Defendant VWR Holdings, LLC [dbarney@gibbonslaw.com](mailto:dbarney@gibbonslaw.com)  
Dale E. Barney on behalf of Interested Party Chester R. Dunican [dbarney@gibbonslaw.com](mailto:dbarney@gibbonslaw.com)  
Dale E. Barney on behalf of Interested Party Jonathan Shulkin [dbarney@gibbonslaw.com](mailto:dbarney@gibbonslaw.com)  
Dale E. Barney on behalf of Interested Party Robert Wasielewski [dbarney@gibbonslaw.com](mailto:dbarney@gibbonslaw.com)  
Dale E. Barney on behalf of Interested Party Antonio Gracias [dbarney@gibbonslaw.com](mailto:dbarney@gibbonslaw.com)  
Dale E. Barney on behalf of Defendant Jonathan Shulkin [dbarney@gibbonslaw.com](mailto:dbarney@gibbonslaw.com)  
David R Lyons on behalf of Creditor Ally Financial Inc f/k/a GMAC Inc [davidl@ldvlaw.com](mailto:davidl@ldvlaw.com)  
Gregory W. Hauswirth on behalf of Defendant Contract Hardware & Supply Inc. [ghauswirth@leechtishman.com](mailto:ghauswirth@leechtishman.com), [pcarother@leechtishman.com](mailto:pcarother@leechtishman.com); [bankruptcy@leechtishman.com](mailto:bankruptcy@leechtishman.com); [dtomko@leechtishman.com](mailto:dtomko@leechtishman.com)  
Heather Lynn Anderson on behalf of Defendant State of New Jersey [heather.anderson@law.dol.lps.state.nj.us](mailto:heather.anderson@law.dol.lps.state.nj.us)  
Jaimie A. Slosberg on behalf of Defendant Morris Holdings, LLC [jslosberg@ravingreenberg.com](mailto:jslosberg@ravingreenberg.com)  
Jaimie A. Slosberg on behalf of Defendant Hicks Capital Management, LLC [jslosberg@ravingreenberg.com](mailto:jslosberg@ravingreenberg.com)  
John P. O'Toole on behalf of Defendant Robert Wasielewski [John.OToole@wilsonelser.com](mailto:John.OToole@wilsonelser.com)  
John R. Morton, Jr. on behalf of Creditor JPMorgan Chase Bank, N.A. [ecfmail@mortoncraig.com](mailto:ecfmail@mortoncraig.com), [mortoncraigecf@gmail.com](mailto:mortoncraigecf@gmail.com)  
John R. Morton, Jr. on behalf of Creditor Ford Motor Credit Company, LLC [ecfmail@mortoncraig.com](mailto:ecfmail@mortoncraig.com), [mortoncraigecf@gmail.com](mailto:mortoncraigecf@gmail.com)  
John V. Fiorella on behalf of Creditor New Jersey School Boards Association Insurance Group [jfiorella@archerlaw.com](mailto:jfiorella@archerlaw.com)

District/off: 0312-2

User: admin  
Form ID: pdf903

Page 2 of 2  
Total Noticed: 1

Date Rcvd: Sep 26, 2017

The following persons/entities were sent notice through the court's CM/ECF electronic mail (Email)  
system (continued)

Joseph Michael Cerra on behalf of Trustee Charles M. Forman joseph.cerra@leclairryan.com  
Joshua I. Goldman on behalf of Creditor Amtrust-NP SFR Venture, LLC jgoldman@kmllawgroup.com, bkgroup@kmllawgroup.com  
Judah D. Greenblatt on behalf of Creditor Bernard and Simha Margalit jgreenblatt@greenblattlesser.com  
Kate R. Buck on behalf of Defendant Cellco Partnership d/b/a Verizon Wireless kbuck@mccarter.com  
Kim R. Lynch on behalf of Plaintiff Charles M Forman klynch@formanlaw.com, kanema@formanlaw.com  
Kim R. Lynch on behalf of Trustee Charles M. Forman klynch@formanlaw.com, kanema@formanlaw.com  
Kim R. Lynch on behalf of Plaintiff Charles M. Forman klynch@formanlaw.com, kanema@formanlaw.com  
Leonard C. Walczyk on behalf of Creditor Post & Kelly Electric Company, Inc. lwalczyk@wjslaw.com, lwalczyk@ecf.inforuptcy.com;dmendez@ecf.inforuptcy.com  
Louis T. DeLucia on behalf of Transferee Ambrose Pine, Inc. ldelucia@schiffhardin.com  
Louis T. DeLucia on behalf of Creditor MFC CAPITAL FUNDING, INC. ldelucia@schiffhardin.com  
Martha R. Hildebrandt on behalf of U.S. Trustee United States Trustee martha.hildebrandt@usdoj.gov  
Matteo Percontino on behalf of Trustee Charles M. Forman mpercontino@formanlaw.com, matteo.percontino@leclairryan.com  
Matteo Percontino on behalf of Plaintiff Charles M. Forman mpercontino@formanlaw.com, matteo.percontino@leclairryan.com  
Matteo Percontino on behalf of Plaintiff Charles M Forman mpercontino@formanlaw.com, matteo.percontino@leclairryan.com  
Michael E. Holt on behalf of Attorney Forman Holt Eliades & Ravin LLC mholt@formanlaw.com, kanema@formanlaw.com  
Michael E. Holt on behalf of Trustee Charles M. Forman mholt@formanlaw.com, kanema@formanlaw.com  
Michael J. Greenberg on behalf of Cross Defendant Anthony Raciatti mgreenberg@mgreenberglaw.com  
Michael J. Greenberg on behalf of Cross-Claimant Anthony Raciatti mgreenberg@mgreenberglaw.com  
Morris S. Bauer on behalf of Creditor Committee OPS Corp. msbauer@nmmlaw.com, mmarks@nmmlaw.com,relikens@nmmlaw.com  
Morris S. Bauer on behalf of Creditor Committee Precise Management, LLC msbauer@nmmlaw.com, mmarks@nmmlaw.com,relikens@nmmlaw.com  
Morris S. Bauer on behalf of Creditor Committee Division 9 Design & Construction LP msbauer@nmmlaw.com, mmarks@nmmlaw.com,relikens@nmmlaw.com  
Morris S. Bauer on behalf of Creditor Committee Official Committee Of Unsecured Creditor msbauer@nmmlaw.com, mmarks@nmmlaw.com,relikens@nmmlaw.com  
Morris S. Bauer on behalf of Creditor Committee Professional Painting, LLC msbauer@nmmlaw.com, mmarks@nmmlaw.com,relikens@nmmlaw.com  
Morris S. Bauer on behalf of Creditor Committee Official Committee of Unsecured Creditors msbauer@nmmlaw.com, mmarks@nmmlaw.com,relikens@nmmlaw.com  
Morris S. Bauer on behalf of Creditor Committee Truly New Cleaning Corp. msbauer@nmmlaw.com, mmarks@nmmlaw.com,relikens@nmmlaw.com  
Morris S. Bauer on behalf of Creditor Committee Official Committee Of Unsecured Creditors msbauer@nmmlaw.com, mmarks@nmmlaw.com,relikens@nmmlaw.com  
Ron Reich on behalf of Creditor Advanced Furnace & Air Duct Cleaning, Inc. rreich@simonattorneys.com, ronreichesq@gmail.com;r44370@notify.bestcase.com  
Sam Della Fera on behalf of Debtor Environmental Remediation Concepts, LLC sdellafera@trenklawfirm.com  
Sam Della Fera on behalf of Debtor Woods Restoration Services of S.C., LLC sdellafera@trenklawfirm.com  
Sam Della Fera on behalf of Debtor WRS, LLC sdellafera@trenklawfirm.com  
Sam Della Fera on behalf of Debtor Woods Restoration Services of Montclair, NJ, LLC sdellafera@trenklawfirm.com  
Sam Della Fera on behalf of Debtor WRS, Inc sdellafera@trenklawfirm.com  
Sam Della Fera on behalf of Debtor Woods Restoration Services sdellafera@trenklawfirm.com  
Sam Della Fera on behalf of Debtor WRS Holdings, LLC sdellafera@trenklawfirm.com  
Shoshana Schiff on behalf of Debtor Woods Restoration Services of Montclair, NJ, LLC sschiff@trenklawfirm.com, cdeangelis@trenklawfirm.com  
Shoshana Schiff on behalf of Debtor WRS Holdings, LLC sschiff@trenklawfirm.com, cdeangelis@trenklawfirm.com  
Shoshana Schiff on behalf of Debtor Woods Restoration Services of S.C., LLC sschiff@trenklawfirm.com, cdeangelis@trenklawfirm.com  
Shoshana Schiff on behalf of Debtor Environmental Remediation Concepts, LLC sschiff@trenklawfirm.com, cdeangelis@trenklawfirm.com  
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Shoshana Schiff on behalf of Debtor Woods Restoration Services sschiff@trenklawfirm.com, cdeangelis@trenklawfirm.com  
United States Trustee USTPRegion03.NE.ECF@usdoj.gov

TOTAL: 71